



Stephen P. Owendoff

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September 27, 2006

***Confidential
Client/Attorney Privileged***

Mr. Allen Higgins
WiFi- Plus, Inc.
734 Pearl Road
Brunswick Hills, OH 44

Re: Forwarding of Files to Sheldon & Mak PC

Dear Allen:

In accordance with your instructions of September 12, 2006, we have now prepared and filed the Request for Withdrawal as Attorney forms with the U. S. Patent and Trademark Office for matters where our Power of Attorney has not yet been changed. A copy of the Requests are enclosed for your records.

Our debit note for the costs and final services on transferring these matters will be billed separately. A docket report is attached listing all open actions. Please carefully review and have your patent attorney review these actions as there are requirements due in the immediate future. We have talked with the offices of counsel Robert Rose to whom the files have been transferred, and particularly Norman Van Treeck, and he advised that they will be responsible for taking any necessary actions regarding these matters. We have removed all docketing related to these files and take no further responsibility related thereto.

Should you have any questions, please do not hesitate to contact me.

Cordially yours,

Stephen P. Owendoff

Enclosure